



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

November 18, 2010

Honorable Ted Kaufman
Chairman
Congressional Oversight Panel
732 North Capitol Street, NW
Room C-320
Washington, DC 20401

Re: Data Request

Dear Senator Kaufman:

Thank you for your interest in the work of the Office of the Special Master for TARP Executive Compensation. We have responded to each of your five data requests below to the best of our ability. Supporting details are provided in Attachments A through D as indicated below.

Turnover: How many employees left TARP exceptional assistance firms after the American Recovery and Reinvestment Act was passed? After the Interim Final Rule was passed in June 2009? After the Special Master issued his 2009 determinations? How does this data compare to expected turnover under “normal” conditions? In total, how many employees have left exceptional assistance firms as a result of the TARP’s executive compensation restrictions?

- Turnover is reflected in the number of employees that depart an organization for a variety of reasons, including retirement, termination for cause, mutual termination, better opportunity and additional compensation. The Office of the Special Master did not collect information on the reasons for the departures or on departure rates in the past, which would be required in order to determine whether the turnover rates during this time period were considered “normal.”
- Each exceptional assistance participant was required to submit the list of the five Senior Executive Officers and next twenty highest paid employees for 2009 and 2010. Each list is based on compensation from the prior year and includes only those employees employed as of January 1 of the given year. On August 14, 2009 the companies were required to deliver to the Office of the Special Master their submissions for the Special Master’s 2009 determinations, including their proposals for compensation for those executives in the Top 25 still with the company as of that date. A second list of the Top 25 was submitted January 15, 2010 in preparation for the 2010 determinations. We know, based on the lists provided by the companies, that 40 of the Top 25 employees of the seven exceptional assistance participants resigned, retired or were fired between January 1 and August 14, 2009, and that 17 additional employees from the 2009 Top 25 group at the five remaining exceptional assistance companies left between the 2009

determinations and the 2010 submissions. Attachment A shows, for each exceptional assistance company, how many of the Top 25 as of January 1, 2009 were still employed on October 22, 2009. It also shows, for each of the five remaining exceptional assistance companies, how many of that group were still employed on March 23, 2010.

- The aggregate retention rate (percentage of the Top 25 remaining with the firm) for the seven companies between January 1, 2009 and October 22, 2009 is 77%. Consistent with the fact sheet released with the 2010 Top 25 determinations on March 23, 2010 and Special Master Feinberg's final report dated September 10, 2010, the aggregate retention rate for the remaining five exceptional assistance companies for the period between the Special Master's October 2009 determinations and the March 2010 determinations is 84%. See Attachment A for further details.

Individual compensation comparison: How did the Special Master's 2009 determinations for individual employees compare to their 2007 and 2008 salaries? The Special Master's determination letters provide this information in the aggregate, but not at an individual level. Individual names are not necessary, so long as some basis for comparison (such as employee identification numbers) is provided.

- The Office of the Special Master collected information on the pay levels for the Top 25 employees for the two years prior to 2009. In response to your request we have constructed a table for each 2009 exceptional assistance TARP recipient showing the percentage change in cash base salary and total direct compensation (cash base salary and short- and long-term bonuses in both cash and equity; for the 2009 figures, total direct compensation also includes stock salary) between 2007 and 2008 as compared to 2009. See Attachment B. Note: In keeping with the suggestion contained in your request, the chart in Attachment B contains different employee IDs and the order is changed from the published exhibits in the determination letters (which can be found in Attachments C and D) to prevent the inadvertent disclosure of confidential, non-public compensation information with respect to individuals. We have included all covered employees who were with the company for all three years.

2009 total compensation: What was the total compensation that covered employees received between January 1, 2009 and December 31, 2009? How much did each employee receive during the period between June 15, 2009 and the Special Master's determinations in October 2009?

- The 2009 total direct compensation including cash base salary, stock salary and long-term restricted stock for each of the Top 25 is reflected in Exhibit I of each of the 2009 determination letters, and is attached here as part of Attachment C for your convenience. As you will note, in many cases the total direct compensation column is not the sum of the other components for 2009. This is because the determination letters were released late in the year and some employees had different base salary levels prior to the determinations. This is explained in more detail on the exhibit. These numbers are in effect on a modified accrual basis rather than on a cash basis. They do not reflect grandfathered payments such as deferred compensation from prior years. In addition (a) the stock salary that vested in 2009 will be paid out over three or four years and (b) payment of the actual awards of 2009 long-term restricted stock (in contrast with the

target amounts reflected in the exhibits) will be deferred for a minimum of two years and will not be made until the company has repaid its TARP obligations in 25% increments.

- Though the Office of the Special Master did not collect information on compensation paid between June 15, 2009 and October 2009, the Interim Final Rule states in part, “For the period from June 15, 2009 through the date of the Special Master’s final determination, the TARP recipient will be treated as complying with this section if, with respect to employees covered by paragraph (a)(3)(i) of this section, the TARP recipient continues to pay compensation to such employees in accordance with the terms of employment as of June 14, 2009 to the extent otherwise permissible under this Interim Final Rule (for example, continued salary payments but not any bonus payments) and if, with respect to employees covered by paragraph (a)(3)(ii) of this section, the TARP recipient continues to pay compensation to such employees under the compensation structure established as of June 14, 2009, and if in addition the TARP recipient promptly complies with any modifications that may be required by the Special Master’s final determination.”

2010 total compensation: What is the total compensation that you anticipate covered employees will receive between January 1, 2010 and December 31, 2010?

- The total direct compensation for the 2010 Top 25 is reflected in Exhibit I of the 2010 determination letters included here as part of Attachment D. It should be noted that the long-term restricted stock is listed at the maximum target level and is dependent upon the individual’s and/or the company’s achieving predefined performance metrics in order to be earned. As in the case of the 2009 numbers in Attachment C, as described above, these numbers are in effect on a modified accrual basis.

General Motors determinations: The Special Master’s 2009 determination letter for General Motors does not provide employee ID numbers, making it difficult to compare individual employee compensation in 2009 and 2010. How did compensation for individual employees at General Motors change between 2009 and 2010?

- All exceptional assistance organizations were instructed to provide employee IDs that could not be linked back to the employee in order to protect the privacy of the employee. On the morning of the release of the 2009 determination letters, General Motors realized they had provided the Office of the Special Master the actual employee IDs used by the firm’s HR department. It was for this reason that the exhibit in the General Motors determination letter did not include employee IDs.

- General Motors had significant turnover in the Top 25 due primarily to a change in accounting as the firm went through bankruptcy (for a further explanation, see the footnote to the GM chart in Attachment C). Accordingly, we have highlighted those individuals who were in the Top 25 in both 2009 and 2010 on the General Motors exhibits included in Attachments C and D so that you may compare their compensation during the two periods.

My team and I are available to discuss and answer any questions you might have about the information provided.

Very truly yours,

A handwritten signature in black ink that reads "Patricia Geoghegan". The signature is fluid and cursive, with the first name "Patricia" and last name "Geoghegan" clearly legible.

Patricia Geoghegan
Office of the Special Master for
TARP Executive Compensation

Attachment A
Top 25 Turnover

Name of the Exceptional Assistance Recipient	2009 Top 25 Employees Included in the 2009 Determinations Issued October 22, 2009	Top 25 Employees Included in the 2009 Top 25 and Still Employed by the Company on March 23, 2010
AIG	13	8
Bank of America	13	NA*
Chrysler	24	20
Chrysler Financial	22	17
Citigroup	21	NA*
General Motors	20	19
GMAC	22	20

*Bank of America and Citigroup both paid back their Exceptional Assistance before submissions were due for 2010.

Attachment B
2007 and 2008 Individual Compensation Compared to 2009

American International Group, Inc.*				
Employee ID	Cash Base Salary		Total Direct Compensation	
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007
AIG1	-89%	0%	-98%	-91%
AIG2	-87%	0%	-98%	-89%
AIG3	-47%	0%	-98%	-85%
AIG4	-85%	0%	-98%	-87%
AIG5	-56%	0%	-97%	-89%
AIG6	-78%	-73%	-95%	-93%
AIG7	-30%	-30%	-86%	-79%
AIG8	-58%	-55%	-73%	-95%
AIG9	-50%	-43%	-69%	-89%
AIG10	-57%	-52%	350%	-26%
AIG11	-55%	-38%	387%	-10%
AIG12	-48%	-33%	575%	40%

*Certain executives evaluated solely on corporate results received no incentive compensation in 2008. As a result, 2009 total target compensation was higher than their total actual compensation received in 2008.

Bank of America Corporation *				
Employee ID	Cash Base Salary		Total Direct Compensation	
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007
BoA1	-100%	-100%	-100%	-100%
BoA2	50%	50%	-76%	-76%
BoA3	50%	44%	-55%	-63%
BoA4	50%	50%	-54%	-72%
BoA5	49%	49%	-36%	-35%
BoA6	50%	50%	-28%	-83%
BoA7	50%	50%	-5%	-73%
BoA8	-38%	-38%	488%	-33%
BoA9	-38%	-38%	650%	9%
*Certain executives evaluated solely on corporate results received no incentive compensation in 2008. As a result, 2009 total target compensation was higher than their total actual compensation received in 2008.				

Chrysler*				
Employee ID	Cash Base Salary		Total Direct Compensation	
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007
Chrysler1	1%	3%	0%	2%
Chrysler2	3%	8%	0%	6%
Chrysler3	2%	3%	27%	29%
Chrysler4	2%	2%	27%	27%
Chrysler5	2%	4%	27%	30%
Chrysler6	2%	5%	27%	31%
Chrysler7	9%	18%	31%	41%
Chrysler8	19%	23%	35%	40%
Chrysler9	10%	19%	35%	46%
Chrysler10	21%	27%	38%	45%
Chrysler11	21%	29%	39%	48%
Chrysler12	32%	35%	40%	44%
Chrysler13	10%	20%	49%	64%
Chrysler14	10%	13%	58%	62%
Chrysler15	38%	43%	60%	66%
Chrysler16	32%	36%	65%	69%
Chrysler17	43%	47%	77%	83%
Chrysler18	74%	100%	125%	158%
*Chrysler did not pay their top executives a bonus in 2007 or 2008. The result is that 2009 total target compensation was higher than their total actual compensation in 2007 and 2008.				

Chrysler Financial*		
Employee ID	Cash Base Salary	Total Direct Compensation
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2008
ChryslerFin1	118%	-62%
ChryslerFin2	8%	-61%
ChryslerFin3	1%	-60%
ChryslerFin4	161%	-60%
ChryslerFin5	0%	-60%
ChryslerFin6	0%	-59%
ChryslerFin7	135%	-58%
ChryslerFin8	0%	-58%
ChryslerFin9	130%	-56%
ChryslerFin10	68%	-55%
ChryslerFin11	91%	-54%
ChryslerFin12	118%	-51%
ChryslerFin13	126%	-51%
ChryslerFin14	105%	-50%
ChryslerFin15	100%	-50%
ChryslerFin16	86%	-49%
ChryslerFin17	92%	-49%
ChryslerFin18	90%	-48%
<p>*Chrysler Financial was created August 3, 2007. Consequently, there was not enough data for a full year 2007 to 2009 comparison.</p>		

Citigroup Inc.*				
Employee ID	Cash Base Salary		Total Direct Compensation	
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007
Citi1	-100%	-100%	-100%	-100%
Citi2	171%	171%	-93%	-78%
Citi3	111%	111%	-76%	10%
Citi4	36%	36%	-75%	-39%
Citi5	171%	171%	-75%	-12%
Citi6	79%	78%	-41%	-65%
Citi7	111%	111%	-33%	-74%
Citi8	79%	78%	-33%	-40%
Citi9	111%	111%	-27%	251%
Citi10	111%	111%	-26%	-53%
Citi11	111%	111%	-22%	-65%
Citi12	111%	111%	-20%	-69%
Citi13	111%	111%	-20%	-79%
Citi14	90%	90%	-18%	-63%
Citi15	111%	111%	-11%	-74%
Citi16	111%	111%	-10%	-70%
Citi17	0%	122%	43%	-63%
Citi18	111%	111%	56%	-65%
Citi19	25%	25%	85%	8%

*Citigroup, like most financial services companies, had a compensation structure comprised of a very small base salary and large bonuses. The industry had, over time, taken on a practice of paying all or part of those bonuses, regardless of performance, because the base salary was not considered sufficient. We encouraged Citigroup to establish a more balanced compensation plan that going forward would provide them with a plan where incentives were paid upon successful completion of targets only. Citigroup set base salary by pay grade with all executives in the same pay grade having the same cash base salary, the net effect of this change resulted in the same increase for each executive in a particular grade.

General Motors				
Employee ID	Cash Base Salary		Total Direct Compensation	
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007
GM1	45%	50%	-40%	-30%
GM2	-47%	-28%	-36%	-20%
GM3	29%	40%	-30%	-28%
GM4	39%	39%	-27%	-23%
GM5	-44%	-17%	-26%	5%
GM6	62%	69%	-24%	-1%
GM7	5%	10%	-23%	4%
GM8	4%	6%	-18%	-16%
GM9	22%	23%	-15%	-26%
GM10	39%	44%	-14%	3%
GM11	43%	43%	-12%	-24%
GM12	8%	8%	-10%	-18%
GM13	69%	75%	-5%	-31%
GM14	19%	24%	-3%	-25%
GM15	8%	12%	-1%	-24%
GM16	59%	70%	6%	-9%
GM17	-30%	-30%	7%	-21%
GM18	14%	14%	13%	-3%

GMAC				
Employee ID	Cash Base Salary		Total Direct Compensation	
	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007	Percentage Change 2009 over 2008	Percentage Change 2009 over 2007
GMAC1	5%	1%	-85%	-91%
GMAC2	0%	20%	-77%	-80%
GMAC3	5%	21%	-77%	-79%
GMAC4	-41%	-41%	-75%	-93%
GMAC5	25%	43%	-73%	-77%
GMAC6	4%	40%	-68%	-61%

ATTACHMENT C
2009 Determination Exhibits

American International Group, Inc. 2009 Total Direct Compensation				
Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal, annual installments beginning on the 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
1	\$3,000,000	\$4,000,000	\$3,500,000	\$10,500,000
110	\$350,000	\$100,000	\$225,000	\$675,000
137	\$125,000	\$0	\$0	\$125,000
145	\$177,799	\$0	\$0	\$177,799
150	\$425,000	\$0	\$0	\$425,000
157	\$125,000	\$0	\$0	\$125,000
163	\$350,000	\$3,725,000	\$833,333	\$4,558,333
182	\$144,000	\$0	\$0	\$144,000
188	\$100,000	\$0	\$0	\$100,000
206	\$450,000	\$5,600,000	\$2,000,000	\$7,600,000
209	\$425,000	\$0	\$0	\$425,000
255	\$450,000	\$0	\$0	\$450,000
267	\$375,000	\$4,358,333	\$1,750,000	\$6,108,333

Bank of America Corporation 2009 Total Direct Compensation				
Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal, annual installments beginning on the 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
1678	\$0	\$0	\$0	\$0
1029	\$500,000	\$1,750,000	\$1,125,000	\$3,375,000
1055	\$403,847	\$5,412,180	\$2,851,923	\$8,555,770
1108	\$412,500	\$1,914,583	\$1,106,250	\$3,318,750
1123	\$300,000	\$4,483,333	\$2,350,000	\$7,050,000
1143	\$500,000	\$9,900,000	\$0	\$9,900,000
1164	\$500,000	\$5,640,000	\$3,001,250	\$9,003,750
1227	\$352,500	\$4,797,917	\$2,526,250	\$7,578,750
1562	\$500,000	\$5,250,000	\$0	\$6,000,000
1564	\$412,500	\$5,114,583	\$2,706,250	\$8,118,750
1714	\$403,847	\$4,612,180	\$2,451,923	\$7,355,770
1787	\$412,500	\$2,114,583	\$1,206,250	\$3,618,750
1850	\$500,000	\$3,950,000	\$0	\$4,700,000

Chrysler 2009 Total Direct Compensation				
Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal annual installments beginning on 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
TRP001	\$0	\$0	\$0	\$0
TRP002	\$500,000	\$34,001	\$102,002	\$644,336
TRP003	\$0	\$0	\$0	\$2,150,000
TRP004	\$485,000	\$197,253	\$0	\$694,756
TRP005	\$485,000	\$105,000	\$107,002	\$626,175
TRP006	\$455,000	\$84,000	\$102,002	\$620,175
TRP007	\$440,000	\$29,334	\$88,002	\$503,169
TRP008	\$435,000	\$29,001	\$87,002	\$463,503
TRP009	\$410,000	\$27,334	\$82,002	\$490,169
TRP010	\$410,000	\$27,334	\$82,002	\$511,003
TRP011	\$410,000	\$27,334	\$82,002	\$511,003
TRP012	\$405,000	\$27,000	\$81,001	\$508,835
TRP013	\$400,000	\$0	\$0	\$391,667
TRP014	\$479,300	\$25,667	\$77,002	\$503,393
TRP015	\$370,000	\$0	\$0	\$365,833
TRP016	\$335,000	\$22,334	\$67,002	\$416,003
TRP017	\$315,000	\$21,000	\$63,001	\$394,835
TRP018	\$315,000	\$21,000	\$63,001	\$357,341
TRP019	\$310,700	\$20,714	\$62,141	\$389,388
TRP020	\$310,000	\$20,667	\$62,002	\$380,169
TRP021	\$295,000	\$19,667	\$59,001	\$369,501
TRP022	\$290,000	\$19,334	\$58,001	\$334,018
TRP023	\$280,000	\$18,667	\$56,001	\$350,501
TRP024	\$280,000	\$18,667	\$56,001	\$350,501
TRP025	\$310,000	\$20,667	\$62,002	\$359,336

Chrysler Financial 2009 Total Direct Compensation

Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal annual installments beginning on 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
A216G8	\$1,500,000	\$0	\$0	\$875,000
A224F7	\$216,000	\$0	\$0	\$216,000
A272C1	\$800,000	\$0	\$0	\$466,667
A288A8	\$400,000	\$0	\$0	\$218,667
A296A7	\$432,000	\$0	\$0	\$252,500
B225F8	\$1,350,000	\$0	\$0	\$704,167
B233F7	\$410,000	\$0	\$0	\$246,753
B241E6	\$415,000	\$0	\$0	\$250,767
B249D5	\$490,000	\$0	\$0	\$265,167
C250D6	\$216,000	\$0	\$0	\$216,000
C258D5	\$490,000	\$0	\$0	\$268,587
C298A9	\$400,000	\$0	\$0	\$245,667
D203H4	\$194,436	\$0	\$0	\$194,436
E212G4	\$182,496	\$0	\$0	\$182,496
E220G3	\$410,000	\$0	\$0	\$272,083
E236E1	\$500,000	\$0	\$0	\$500,003
F245E1	\$410,000	\$0	\$0	\$246,533
F253D9	\$443,000	\$0	\$0	\$234,263
G206H7	\$490,000	\$0	\$0	\$261,667
H207H8	\$175,872	\$0	\$0	\$175,872
H231F5	\$425,000	\$0	\$0	\$237,833
H279B8	\$600,000	\$0	\$0	\$300,000

Citigroup Inc. 2009 Total Direct Compensation

Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal, annual installments beginning on the 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
100001	\$1	\$0	\$0	\$1
100004	\$475,000	\$5,433,333	\$2,850,000	\$8,550,000
100005	\$500,000	\$3,400,000	\$1,950,000	\$5,850,000
100006	\$0	\$0	\$0	\$0
100007	\$475,000	\$5,629,167	\$3,000,000	\$9,000,000
100008	\$475,000	\$3,733,333	\$2,000,000	\$6,000,000
100009	\$475,000	\$3,979,167	\$2,133,333	\$6,400,000
100010	\$475,000	\$5,699,390	\$3,000,000	\$9,000,000
100011	\$475,000	\$4,683,333	\$2,475,000	\$7,425,000
100013	\$475,000	\$5,399,390	\$2,850,000	\$8,550,000
100014	\$475,000	\$5,733,333	\$3,000,000	\$9,000,000
100015	\$475,000	\$4,400,000	\$2,333,333	\$7,000,000
100017	\$475,000	\$3,200,000	\$1,733,333	\$5,200,000
100019	\$475,000	\$3,000,000	\$1,633,333	\$4,900,000
100020	\$475,000	\$2,845,833	\$1,556,250	\$4,668,750
100021	\$475,000	\$1,775,000	\$1,000,000	\$3,000,000
100022	\$475,000	\$2,520,000	\$1,393,333	\$4,180,000
100023	\$475,000	\$3,733,333	\$2,000,000	\$6,000,000
100025	\$475,000	\$250,000	\$237,500	\$712,500
100075	\$500,000	\$5,062,500	\$2,666,667	\$8,000,000
100107	\$500,000	\$2,916,666	\$1,666,667	\$5,000,000

General Motors 2009 Total Direct Compensation *				
Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal annual installments beginning on 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
	\$950,000	\$2,421,667	\$1,815,000	\$5,445,000
	\$400,000	\$88,317	\$233,408	\$700,225
	\$450,000	\$137,717	\$224,908	\$674,225
	\$353,333	\$11,567	\$172,533	\$517,600
1731	\$750,000	\$436,467	\$493,858	\$1,481,575
	\$276,667	\$96,041	\$183,021	\$549,062
	\$500,000	\$316,222	\$426,994	\$1,280,883
	\$433,333	\$312,894	\$314,342	\$943,025
6335	\$500,000	\$576,667	\$630,000	\$1,881,000
6610	\$443,333	\$194,594	\$241,475	\$724,425
	\$326,667	\$123,091	\$190,296	\$570,887
	\$313,333	\$131,357	\$181,928	\$545,785
	\$233,333	\$61,967	\$145,733	\$437,200
	\$500,000	\$353,300	\$365,158	\$1,095,475
	\$426,667	\$186,817	\$277,658	\$832,975
9635	\$500,000	\$279,778	\$353,889	\$1,061,667
	\$306,667	\$79,517	\$173,008	\$519,025
	\$294,500	\$38,967	\$166,733	\$500,200
	\$276,667	\$187,250	\$204,875	\$614,625
3394	\$500,000	\$409,222	\$526,319	\$1,578,958
	Indicates that this employee was in the Top 25 in both 2009 and 2010. The IDs for these employees match their IDs used for 2010. IDs are not provided for all other employees, because GM provided actual employee identifying information, so Treasury does not have randomly generated IDs for these individuals.			
*Under the Recovery Act, Top 25 executives are identified using SEC executive compensation disclosure rules to determine which executives had the highest annual compensation. Under SEC rules, the amount of an executive's annual compensation from equity awards is measured based on FAS 123R accounting expense recognized by the company in a given year. In 2008, previously granted performance equity awards held by GM corporate executives suffered substantial decreases in value which, under the accounting standards, caused a corresponding decrease in the annual compensation levels of the executives. Employees of a division within GM that was traditionally paid entirely or almost entirely in cash were not similarly affected by these accounting standards. As a result, these employees had annual compensation levels higher than more senior corporate executives and were thus included in the Top 25. In 2009, the accounting effect was not repeated, and the 2010 Top 25 population was composed of the more traditional corporate executives.				

GMAC 2009 Total Direct Compensation				
Employee ID	Cash Salary (Rate going forward.)	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal annual installments beginning on 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary paid to date plus two months at new run rate + stock salary + long-term restricted stock.)
582903	\$850,000	\$4,491,667	\$2,816,667	\$8,450,000
129881	\$400,000	\$588,333	\$415,000	\$1,320,000
151695	\$500,000	\$1,858,333	\$1,088,000	\$3,363,000
172265	\$500,000	\$2,730,000	\$1,615,000	\$4,845,000
197253	\$500,000	\$1,941,667	\$1,050,000	\$3,325,000
250095	\$500,000	\$4,437,500	\$2,500,000	\$7,500,000
265383	\$375,000	\$445,833	\$400,000	\$1,200,000
353403	\$365,000	\$646,111	\$500,000	\$1,500,000
391076	\$450,000	\$1,133,333	\$725,000	\$2,225,000
398005	\$450,000	\$625,833	\$500,000	\$1,530,000
501828	\$450,000	\$1,850,000	\$1,150,000	\$3,450,000
509014	\$400,000	\$852,278	\$618,000	\$1,855,000
513416	\$450,000	\$880,000	\$665,000	\$1,995,000
546145	\$500,000	\$1,641,667	\$1,216,667	\$3,650,000
555076	\$480,000	\$1,029,167	\$750,000	\$2,255,000
682168	\$600,000	\$3,083,333	\$1,716,667	\$5,150,000
699403	\$380,000	\$483,783	\$420,000	\$1,270,000
725547	\$450,000	\$1,220,833	\$825,000	\$2,475,000
805106	\$500,000	\$2,208,333	\$1,300,000	\$3,925,000
921597	\$400,000	\$1,149,872	\$665,000	\$2,070,000
936790	\$400,000	\$1,141,667	\$725,000	\$2,225,000
964006	\$450,000	\$2,391,667	\$1,400,000	\$4,200,000

ATTACHMENT D
2010 Determination Exhibits

American International Group, Inc. 2010 Total Direct Compensation				
Employee ID	Cash Salary	Stock Salary (Performance based: The stock vests at grant and is redeemable in three equal annual installments beginning on the 2nd anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Generally vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary + stock salary + long-term restricted stock.)
1	\$3,000,000	\$4,000,000	\$3,500,000	\$10,500,000
133	\$450,000	\$4,062,500	\$1,500,000	\$6,012,500
134	\$700,000	\$3,050,000	\$1,250,000	\$5,000,000
145	\$177,799	\$3,322,201	\$0	\$3,500,000
147	\$241,933	\$758,067	\$0	\$1,000,000
157	\$125,000	\$3,468,750	\$0	\$3,593,750
163	\$495,000	\$4,485,000	\$1,020,000	\$6,000,000
182	\$450,000	\$3,062,500	\$0	\$3,512,500
186	\$450,000	\$1,437,500	\$625,000	\$2,512,500
188	\$100,000	\$3,500,000	\$0	\$3,600,000
192	\$700,000	\$2,000,000	\$0	\$2,700,000
196	\$495,000	\$3,731,250	\$1,375,000	\$5,601,250
206	\$700,000	\$5,000,000	\$1,900,000	\$7,600,000
217	\$1,500,000	\$2,520,000	\$1,980,000	\$6,000,000
236	\$475,000	\$2,156,250	\$875,000	\$3,506,250
237	\$495,000	\$3,656,250	\$850,000	\$5,001,250
243	\$500,000	\$1,300,000	\$0	\$1,800,000
261	\$475,000	\$4,568,750	\$0	\$5,043,750
267	\$495,000	\$5,149,000	\$1,156,000	\$6,800,000
534	\$312,500	\$0	\$0	\$312,500
1056	\$475,000	\$2,967,932	\$854,000	\$4,296,932
1057	\$442,874	\$2,117,126	\$640,000	\$3,200,000

Chrysler 2010 Total Direct Compensation

Employee ID	Cash Salary	Stock Salary (Performance based: The stock vests at grant and is redeemable in five equal annual installments beginning on the 1st anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Generally vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary + stock salary + long-term restricted stock.)
TRP001	\$0	\$0	\$0	\$0
TRP002	\$500,000	\$180,000	\$340,000	\$1,020,000
TRP005	\$485,000	\$145,500	\$315,250	\$945,750
TRP006	\$455,000	\$150,150	\$302,575	\$907,725
TRP009	\$410,000	\$135,300	\$272,650	\$817,950
TRP010	\$410,000	\$61,500	\$235,750	\$707,250
TRP011	\$400,000	\$144,000	\$272,000	\$816,000
TRP012	\$405,000	\$0	\$0	\$405,000
TRP014	\$385,000	\$138,600	\$261,800	\$785,400
TRP016	\$335,000	\$110,550	\$222,775	\$668,325
TRP017	\$315,000	\$85,085	\$200,030	\$600,115
TRP018	\$315,000	\$85,050	\$200,025	\$600,075
TRP019	\$310,704	\$0	\$0	\$310,704
TRP020	\$310,000	\$115,200	\$212,600	\$637,800
TRP021	\$295,008	\$0	\$0	\$295,008
TRP022	\$290,004	\$104,400	\$197,200	\$591,604
TRP023	\$280,008	\$100,800	\$190,400	\$571,208
TRP024	\$280,008	\$0	\$0	\$280,008
TRP025	\$310,000	\$102,300	\$206,150	\$618,450
TRP026	\$270,000	\$97,200	\$183,600	\$550,800
TRP028	\$265,008	\$100,800	\$182,900	\$548,708
TRP029	\$265,032	\$95,412	\$180,220	\$540,664
TRP030	\$265,032	\$95,412	\$180,220	\$540,664
TRP055	\$325,000	\$87,750	\$206,375	\$619,125

Chrysler Financial 2010 Total Direct Compensation *

Employee ID	Cash Salary	Stock Salary (Performance based: The stock vests at grant and is redeemable in five equal, annual installments beginning on the 1st anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Generally vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary + stock salary + long-term restricted stock.)
A216G8	\$1,650,000	\$0	\$0	\$1,650,000
A200H1	\$495,000	\$0	\$0	\$495,000
A224F7	\$237,600	\$0	\$0	\$237,600
A232F6	\$270,864	\$0	\$0	\$270,864
A272C1	\$880,000	\$0	\$0	\$880,000
A288A8	\$440,000	\$0	\$0	\$440,000
A296A7	\$475,200	\$0	\$0	\$475,200
B225F8	\$1,485,000	\$0	\$0	\$1,485,000
B241E6	\$456,500	\$0	\$0	\$456,500
B249D5	\$539,000	\$0	\$0	\$539,000
C234F8	\$451,000	\$0	\$0	\$451,000
C258D5	\$539,000	\$0	\$0	\$539,000
C298A9	\$440,000	\$0	\$0	\$440,000
D211H3	\$240,570	\$0	\$0	\$240,570
D235F0	\$451,000	\$0	\$0	\$451,000
E204H5	\$440,000	\$0	\$0	\$440,000
E220G3	\$451,000	\$0	\$0	\$451,000
E236E1	\$550,004	\$0	\$0	\$550,004
F213G5	\$265,216	\$0	\$0	\$265,216
F245E1	\$451,000	\$0	\$0	\$451,000
F253D9	\$487,300	\$0	\$0	\$487,300
F285B5	\$282,150	\$0	\$0	\$282,150
G206H7	\$539,000	\$0	\$0	\$539,000
H231F5	\$467,500	\$0	\$0	\$467,500
H279B8	\$660,000	\$0	\$0	\$660,000

*Note that Chrysler Financial exited Exceptional Assistance in May 2010.

General Motors 2010 Total Direct Compensation				
Employee ID	Cash Salary	Stock Salary (Performance based: The stock vests at grant and is redeemable in five equal annual installments beginning on the 1st anniversary of grant.)	Long-Term Restricted Stock (Performance based: Awarded based on achievement of objective performance goals. Generally vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary + stock salary + long-term restricted stock.)
7924	\$1,700,000	\$5,300,000	\$2,000,000	\$9,000,000
0012	\$450,000	\$433,000	\$441,000	\$1,324,000
0017	\$495,000	\$2,639,750	\$0	\$3,134,750
0135	\$490,000	\$691,400	\$590,600	\$1,772,000
0417	\$450,000	\$281,000	\$350,000	\$1,081,000
0542	\$800,000	\$1,333,250	\$1,000,000	\$3,133,250
1731	\$495,000	\$1,683,866	\$0	\$2,178,866
2346	\$485,000	\$745,883	\$566,667	\$1,797,550
2387	\$495,000	\$802,450	\$600,000	\$1,897,450
2983	\$375,000	\$308,888	\$0	\$683,888
2986	\$700,000	\$1,212,183	\$866,667	\$2,778,850
3317	\$900,000	\$3,373,700	\$2,000,000	\$6,273,700
3348	\$600,000	\$791,417	\$633,333	\$2,024,750
3394	\$300,000	\$250,000	\$0	\$550,000
4894	\$495,000	\$958,383	\$666,667	\$2,120,050
5360	\$375,000	\$467,600	\$0	\$842,600
5434	\$580,000	\$1,040,100	\$280,000	\$1,900,100
5697	\$600,000	\$1,070,233	\$766,667	\$2,436,900
6335	\$495,000	\$935,783	\$666,667	\$2,097,450
6447	\$495,000	\$702,450	\$550,000	\$1,747,450
6524	\$495,000	\$701,200	\$550,000	\$1,746,200
6610	\$450,000	\$631,000	\$500,000	\$1,581,000
7231	\$750,000	\$3,450,000	\$2,000,000	\$6,200,000
9635	\$490,000	\$607,000	\$500,000	\$1,597,000
Indicates that this employee was in the Top 25 in both 2009 and 2010.				

GMAC 2010 Total Direct Compensation				
Employee ID	Cash Salary	Stock Salary (Performance based: The stock vests at grant and is redeemable in five equal, annual installments beginning on the 1st anniversary of grant.)	Long-Term Restricted Stock* (Performance based: Awarded based on achievement of objective performance goals. Generally vests after 3 years of service. Transferability dependent on TARP repayment.)	Total Direct Compensation (Cash salary + stock salary; excluding potential long-term restricted stock.)
280677	\$0	\$8,000,000		\$8,000,000
151695	\$500,000	\$1,858,333		\$2,358,333
166144	\$500,000	\$900,000		\$1,400,000
197253	\$500,000	\$1,941,667		\$2,441,667
250095	\$500,000	\$4,437,500		\$4,937,500
265967	\$500,000	\$2,350,000		\$2,850,000
339212	\$500,000	\$4,437,500		\$4,937,500
354392	\$450,000	\$1,000,000		\$1,450,000
391076	\$450,000	\$1,133,333		\$1,583,333
501828	\$450,000	\$1,850,000		\$2,300,000
509014	\$400,000	\$852,278		\$1,252,278
513416	\$450,000	\$880,000		\$1,330,000
546145	\$500,000	\$1,641,667		\$2,141,667
555076	\$480,000	\$1,029,167		\$1,509,167
567303	\$400,000	\$1,300,000		\$1,700,000
682168	\$500,000	\$3,183,333		\$3,683,333
707713	\$400,000	\$1,000,000		\$1,400,000
710047	\$500,000	\$1,300,000		\$1,800,000
725547	\$450,000	\$1,220,833		\$1,670,833
746382	\$400,000	\$1,000,000		\$1,400,000
805106	\$500,000	\$2,208,333		\$2,708,333
921597	\$400,000	\$1,149,872		\$1,549,872
936790	\$400,000	\$1,141,667		\$1,541,667
964006	\$450,000	\$2,391,667		\$2,841,667

*In the March 23, 2010 GMAC 2010 Top 25 determination letter, the Special Master footnoted GMAC's determination on long-term restricted stock. Though no long-term restricted stock grants were identified in Exhibit I, the Special Master allowed for GMAC's compensation committee to grant up to \$12.5M of incentives to employees for achievement of objective individual performance goals. Any additional long-term restricted for incentive grants will be determined at the end of 2010 based on Company performance, subject to Special Master approval.